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EXTRAORDINARY

PART II—Section 3

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MINISTRY OF FINANCE (REVENUE DIVISION)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 5th February 1955

S.R.O. 334.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts the un-manufactured tobacco specified in item 9 I(6) of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), from so much of the duty leviable thereon, as is in excess of five annas per lb.:

Provided that such tobacco—

- (a) pertains to any of the crops harvested during the 1953-54 crop seasons; and
- (b) is lying with the curers, either in their licensed premises, or in their private bonded store-rooms on the 5th February 1955:

Provided further that the said exemption shall not apply to the said tobacco if it is mixed with any other tobacco assessable at any rate other than the said reduced rate, irrespective of whether the mixing takes place in the curers' premises or curers' private bonded store-rooms, or in warehouses.

[No. 2.]

[No. F.9/10/55-CX.]

M. S. KRISHNAMOORTHY, Jt. Secy.

